

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री वी दुर्गा राव न्यायिक सदस्य एवं श्री जी. मंजुनाथा, लेखा सदस्य के समक्ष
Before Shri V. Durga Rao, Judicial Member &
Shri Manjunatha, G. Accountant Member

आयकर अपील सं./I.T.A. No.556/Chny/2023
निर्धारण वर्ष/Assessment Year: 2012-13

Devadhason John Christopher,
C 300, 3rd South Cross, Mariappanagar,
Chidambaram, Cuddalore 608 002.

Vs. The Income Tax Officer,
Ward 2,
Cuddalore.

[PAN:AELPJ4946D]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Shri AR V Sreenivasan, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 26.06.2023
घोषणा की तारीख /Date of Pronouncement : 26.06.2023

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi dated 06.03.2023 for the assessment year 2012-13 vide DIN & order No. ITBA/NFAC/S/250/2022-23/1050456680(1).

2. When the appeal was taken up for hearing, the Bench has noticed that the assessee has raised a specific ground at ground No. 4, which reads as under:

4. *The NFAC, Delhi failed to appreciate that non adjudication of the appeal filed by the Appellant vide Ack No. 133365620060222 against the penalty order u/s 271(1)(b) of the Act vide DIN and Order No. ITBA/PNL/F/271(1)(b)/2021-22/1038549799(1) was wholly unjustified.*

3. We have perused the penalty order under section 271(1)(b) of the Income Tax Act, 1961 ["Act" in short] towards levy of penalty of ₹.10,000/- each for non compliance of notices under section 142(1) of the Act dated 01.12.2020 and 25.08.2021. However, on perusal of the appellate order, we find that the information given in the cause title relates to the assessee, whereas, the body of the entire order right from "**Facts of the case in brief**" onwards till end of the order pertains to some other assessee [Smt. Kamla Devi Sethia, legal heir of Late Shri Paras Mal Sethia – PAN: ADBPS0050L], which deals with levy of penalty of ₹.1,50,000/- under section 271B of the Act towards belated filing of tax audit report under section 44AB of the Act.

4. Under the above facts and circumstances, we direct the Id. CIT(A)[NFAC] to adjudicate the appeal of the assessee filed against levy of penalty under section 271(1)(b) of the Act dated 07.01.2022 vide DIN **ITBA/PNL/F/271(1)(b)/2021-22/1038549799(1).**

5. In the result, the appeal filed by the assessee is allowed for

statistical purposes.

Order pronounced in the open Court on 26th June, 2023 at Chennai.

Sd/-
(MANJUNATHA, G.)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 26.06.2023

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, 4. विभागीय प्रतिनिधि/DR & 5. गार्ड फाईल/GF.